

REMARKS

Claims 3-14 were pending in the above-identified application, of which claims 6-14 are withdrawn from consideration. With this amendment, claim 5 was amended.

Claim 5 was objected to because of informalities. Claim 5 was amended to correct this informality. Withdrawal of this objection is respectfully submitted.

Claims 3-5 were rejected under 35 U.S.C. § 103(a) as being unpatentable over *Owada et al.* (U.S. Patent No. 6,949,830) in view of *Shimooka et al.* (U.S. Patent No. 6,534,870). Applicant respectfully traverses this rejection.

In particular, Applicant submits that the cited references do not teach that "the carbon content of the top layer of the second carbon-containing silicon oxide film being lower than that of the first carbon-containing silicon oxide film," as recited in claim 3. The Examiner asserts that this feature is taught by *Shimooka*. Applicant believes the Examiner to be mistaken. *Shimooka* is directed to formation of a specific silicon oxycarbide layer. Specifically, *Shimooka* discloses a silicon oxycarbide layer having a carbon content of at least 18%, and a specific dielectric constant of at least 3.0 and at most 3.1. (See e.g. Claim 1). However, *Shimooka* does not mention or even suggest that the carbon content of the top layer of the second carbon-containing silicon oxide film should be lower than that of the first carbon-containing silicon oxide film. The office action nowhere points out where this claimed feature exists or is taught in cited prior art. Accordingly, Applicant submits that claim 3 is allowable, and so are dependent claims 4-5.

For the foregoing reasons, Applicant submits that the application is now in condition for allowance. Notice to that effect is requested.

Respectfully submitted,

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